

FORUM ON TAX ADMINISTRATION

New ways of Working Series

Federal Administration of Public Revenues (AFIP) of Argentina

Building a Gender Equal Tax Administration

INTRODUCTION

The COVID-19 pandemic has had a significant economic impact on women, increasing job insecurity and reducing income. It has also exacerbated the unequal distribution of caring responsibilities which had prior to the pandemic been a hidden inequality affecting mostly women, who often have to take on extra responsibilities such as caring for school-age children or elderly family members, as well as for members of the family requiring more intensive support. This means women can face the pressure of what can be effectively a double working day, restricting their job opportunities, as they have to find work that can fit around these responsibilities.

To respond to this situation, the Federal Administration of Public Revenues (AFIP) of Argentina joined whole-of-government initiatives aimed at creating the necessary processes to ensure that women's rights are guaranteed in law and so in turn help to close the inequality gap¹. In this framework, the AFIP had to design and enforce public policies and working practices with a gender perspective and to recognize the importance and the value of care work. The three main drivers of the Argentinian whole-of-government framework can be summarised as follows:

- Ensuring equal pay, rights and obligations for employees working remotely or in-person, including the right to digital disconnection, including to disconnect to fulfil care tasks.
- Launching care and gender campaigns aimed at both collecting data to map the unequal distribution of care responsibilities throughout the country and to make individuals aware of gender inequalities.
- Guaranteeing that policies, laws and working practices always take a gender and care perspective into account in their development.

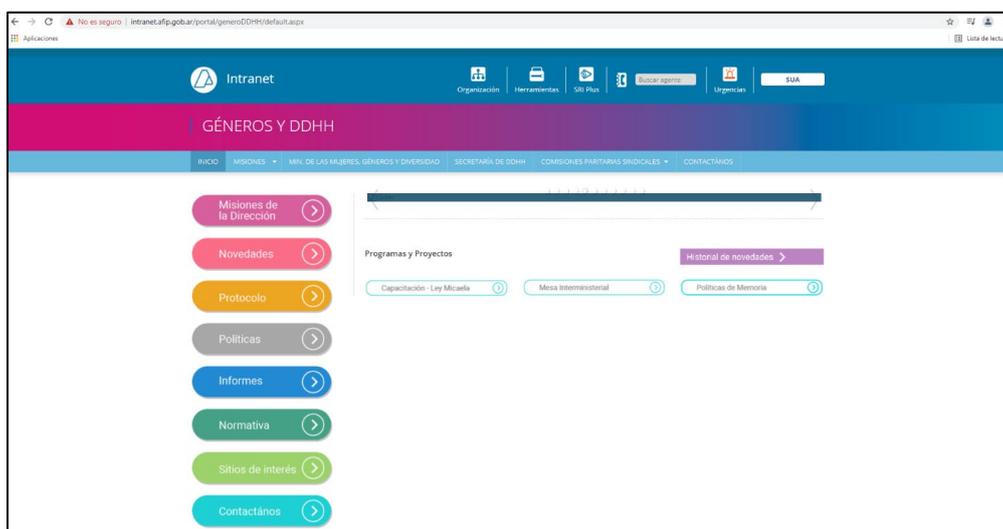
¹ Please watch these videos about 2021 [Budget with a gender perspective](#) and the [Covid-19 refund policy](#).

AFIP has assumed a proactive role in the implementation of all these measures thanks to the support of the senior management.

AFIP'S ROLE: COORDINATION OF GENDER AND HUMAN RIGHTS POLICIES DIRECTORATE

To facilitate the effective implementation of these policies, AFIP has created the **Coordination of Gender and Human Rights Policies Directorate** with the aim of raising awareness and fostering equality across genders. The Directorate has responsibility for monitoring the implementation of the whole-of-government drivers mentioned earlier and aims at consolidating the gender perspective within AFIP's decision making at all levels of management, from senior management to middle management, as well as within the administration staff as a whole. In order to achieve these objectives, the Directorate has been given the responsibility to carry out the following functions:

- Promote gender equal treatment internally to the tax administration
- Participate in whole-of-government initiatives on gender equality
- Learn from other tax administrations



Source: Argentina – Federal Administration of Public Revenues (2021)

PROMOTE GENDER EQUAL TREATMENT INTERNALLY TO THE TAX ADMINISTRATION

The Directorate has put in place multiple actions to create a gender equal culture among the tax administration staff, including to:

- **Support staff with complaints on domestic violence.** Staff can contact the administration through a secure and confidential e-mail box. The procedure to follow to lodge complaints is set out clearly on AFIP's intranet. Supporting staff in this area is done in coordination with physical and mental health professionals from the Human Resources area.
- **Create networks among the Agency's female staff.** The Directorate promoted female networking in different provinces, fostering their participation in meetings and discussions aimed at developing policies and raising awareness on the ways of organising care throughout the country.
- **Adopt and promote special leaves of absence.** AFIP provided staff with more labour rights through the establishment of special leave arrangements that cover specific needs, such as the special leave for

gender violence and the special leave for parents with children under 13 years old. The rights to take leave in such circumstances has been communicated through different internal institutional channels, including via email as "AFIP Comunica" (internal notification channel), through direct communications to the Heads of business areas, or as answers to direct inquiries made to the e-mail of the Coordination of Gender and Human Rights Policies Directorate.

- **Develop training courses to raise awareness on gender perspectives.** These courses will be offered on the Agency's internal training platform called "Campus AFIP". They will have an interactive function that will allow staff to share their opinions with regard to the issues raised, as well as downloading texts, regulations on Human Rights and gender diversity as well as audio-visual material. This material is already available in a microsite on the Agency's intranet.
- **Ensure internal coordination of the tax administration's offices.** Effective coordination, especially with the Personnel Directorate, has proved to be essential for the dissemination and implementation of the gender policies.
- **Communicate and promote gender related news to all of AFIP's staff.** News, reports and new actions are communicated by means of the intranet, e-mails and social media, supplemented by videos, photos and graphics. The aim of this communication is to consolidate and disseminate the progress made in rights and gender equity in the tax, customs and social security staff of the Federal Administration of Public Revenue. For instance, an article has recently been published on the AFIP digital magazine "*Punto de Encuentro (Meeting Point)*" about international taxation from a Gender and Human Rights perspective. The article is an interview of the Director of International Tax Audit Director Verónica Grondona concerning the work carried out by Argentina in the FTA Gender Balance Network as a consequence of the Federal Administrator's commitment to the sharing of knowledge internationally to help improve gender policies among tax administrations globally, including within AFIP.



Source: Argentina – Federal Administration of Public Revenues (2021)

PARTICIPATION IN WHOLE-OF-GOVERNMENT INITIATIVES ON GENDER EQUALITY

The Coordination of Gender and Human Rights Policies Directorate is in charge of cooperating in the development, implementation and assessment of tax policies on gender equality and Human Rights matters through participating in:

- Inter-ministerial meetings, especially with the Ministry of Women, Gender and Diversity of Argentina, for the design of activities and programmes on gender and care issues. This helps to spread gender balance not only across the organisation but also throughout the country.
- Inter-agency meetings, aimed at sharing good practices and common problems on the implementation of government measures. For instance, the Directorate is part of the Board of Directors of Public Banks aimed at promoting an inclusive economy and also takes part in the Financial Inclusion Coordination Council, which was created at the Chief of Cabinet level and involves the participation of State institutions as a whole.

EXAMPLES OF WHOLE-OF-GOVERNMENT INITIATIVES

AFIP joined the other ministries and public agencies to elaborate gender balance policies. Collaborating across the government on specific initiatives has a large number of benefits and has already proved to be fruitful in terms of measures developed and the consequent changed perception of women in Argentina. Among the measures that have been adopted are:

- **General prefix for tax identification number:** AFIP participated in the implementation of the Regulation that sets forward that the prefixes for the “Single Tax Identification Number” (CUIT), “Identification Number” (CDI), “Foreign Investor Number” (CIE) and the “Special Identification Number” must be of a general nature and that its issuance should not be made on a binary basis in terms of sex/gender.
- Participation in **gender training programs**, such as:
 - The mandatory Training in Gender Perspective and Gender Violence, put forward by the “Micaela Law”¹, which establishes the compulsory training of public officials of the Executive, Legislative and Judiciary Branches of Power in gender and gender violence matters;
 - The Equality in Diversity Program (“Programa Igualdad en la Diversidad”), which aims at training staff on the Rules and Regulations that provide for the right to equality, the Agency’s obligations and the rights of women and LGBTI+ people.
- The Directorate is part of the **inter-ministerial Board of Care policies**, a governmental body where these policies are discussed with a view to getting greater gender equity.



Source: Argentina – Federal Administration of Public Revenues (2021)

LEARNING FROM OTHER TAX ADMINISTRATIONS

The Coordination of Gender and Human Rights Policies Directorate together with the Directorate of International Tax Audit and the Directorate of International Relations, participates in the OECD Gender Balance Network, including at the Steering Group level. The exchange with Tax Administrations of other countries is of great importance to in sharing information and experiences on policies with a gender and human rights perspective.

COMPOSITION AND SUSTAINABILITY OF THE DIRECTORATE

The Coordination of Gender and Human Rights Policies Directorate is composed of an interdisciplinary team of professionals from the field of social sciences, social communication, political sciences, law, and business administration, in order to ensure a comprehensive perspective on gender and human rights issues. In addition, the Director has experience in public management and activism in human rights, and the Commissioner has empowered the Directorate to apply these policies throughout the entire Agency.

AFIP ensures the sustainability of the Directorate through communicating and coordinating with staff, in order for these policies not to be just a management matter of the Directorate, but a commitment of all personnel. In particular, those who are in charge of working teams must strive for a non-discriminatory labour environment.

As regards the complaints received concerning bullying at work based on gender issues, internal reports are drafted to analyse the areas where these complaints originate and the way in which they are dealt with.

CONCLUSIONS

Creating new and better ways of working requires levelling the working conditions of female and male staff. The expected impact of these measures on the Argentinian tax administration is the achievement of greater equality between men and women in decision-making positions, including through making the tasks of the Gender Directorate widely known and establishing networks with staff from all over the country to get to know their specific regional needs. Developing policies, which will enable dignified working environments, where all staff can grow professionally and can contribute equally to creating an efficient and effective Tax Administration is the key focus of AFIP's management strategy.

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